

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,

Plaintiff,

BERNARD A. KANSKY, et al.,

Defendants.

Civil No. 12-12198-PBS

REPORT AND RECOMMENDATION ON  
CROSS MOTIONS FOR SUMMARY JUDGMENT

October 15, 2013

SOROKIN, C.M.J.

In this action, the government seeks to reduce to judgment more than \$200,000 in alleged federal income tax liabilities of defendant Bernard A. Kansky, and to enforce related federal tax liens via judicial sale of two properties in which Kansky has an ownership interest. See generally Doc. No. 1. Pending are the United States of America's Motion for Summary Judgment, its supporting brief and exhibits, Doc. Nos. 48, 49; the Motion of the Defendants<sup>1</sup> for Summary Judgment, Jointly and Severally, and a supporting memorandum, Doc. Nos. 50, 51; and the government's opposition to the defendants' motion, Doc. No. 52. For the reasons that follow, I respectfully recommend the government's motion be ALLOWED, the defendants'

<sup>1</sup>The pending summary judgment motion was filed by Kansky on behalf of himself, his wife, and two real estate trusts named as defendants in this action.